



The Commonwealth
of Massachusetts

ANNUAL REPORT

FOR THE
FISCAL YEAR ENDING JUNE 30, 1973

DEPARTMENT OF THE STATE AUDITOR

*"Guardian of
the Commonwealth"*



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THADDEUS BUCZKO
STATE AUDITOR

DEPARTMENT OF THE STATE AUDITOR

ANNUAL REPORT

for the

FISCAL YEAR ENDING JUNE 30, 1973

STATE AGENCY AUDITS

I have the honor to submit the Annual Report of the Department of the State Auditor for the fiscal year, July 1, 1972 to June 30, 1973.

Section 12 of Chapter 11 of the General Laws defines the duties of the Department of the State Auditor.

"Section 12. The department of the state auditor shall annually make a careful audit of the accounts of all departments, offices, commissions, institutions and activities of the commonwealth, including those of districts and of authorities created by the general court, and including those of the income tax division of the department of corporations and taxation, and for said purpose the authorized officers and employees of said department of the state auditor shall have access to such accounts at reasonable times and said department may require the production of books, documents and vouchers, except tax returns, relating to any matter within the scope of such audit. The accounts of the last named department shall be subject at any time to such examination as the governor and council or the general court may order. Said department shall comply with any written regulations, consistent with law, relative to its duties made by the governor and council. This section shall not apply to the accounts of state officers which the director of accounts of the department of corporations and taxation is required by law to examine. The department of the state auditor shall, in any audit of the department of public welfare or any agency thereof, refer to the fraudulent claims commission any case coming to its attention in the course of such audit which appears to involve fraud. In any such audit the department of the state auditor is hereby authorized to examine the records of vendors to verify bills submitted to the department of public welfare to the extent necessary to determine the propriety and accuracy of their charges against the commonwealth. The department of the state auditor shall keep no books or records except records of audits made by it and its annual report shall relate only to such audits. The examination of the accounts of districts and authorities required by this section shall be made in addition to any audit required by the law creating such district or authority."

All requirements of the law relating to the duties and functions of the State Auditor have been carefully complied with for the fiscal year ending June 30, 1973.

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Personnel Changes:

Mr. James B. Coffey of Springfield, Junior Field Auditor,
retired July 28, 1972.

Mr. Theodore J. Condon of Salem, Junior Field Auditor,
retired November 12, 1972.

Mr. Homer J. Dion of Rochester, Senior Field Auditor,
retired December 31, 1972.

Mr. Donald J. Grimes of Winthrop, Junior Field Auditor,
deceased April 6, 1973.

Mr. Walter F. Jaros of Clinton, Senior Field Auditor,
retired January 31, 1973.

Mr. Philip L. Morency of Salem, Junior Field Auditor,
retired December 31, 1972.

Mr. Charles P. Mortali of Roslindale, Semi-Senior Field
Auditor, resigned September 1, 1972.

Mr. Edmund T. Norris of Arlington, Semi-Senior Field
Auditor, retired January 31, 1973.

Mr. John V. O'Keefe of Worcester, Chief Accountant,
transferred to Worcester State College, December 3, 1972.

Mr. Donald R. Piotrowski of Beverly, Semi-Senior Field
Auditor, resigned January 22, 1973.

Mr. Joseph M. Santos of Lynn, Head Administrative
Assistant, retired December 31, 1972.

Mr. Vernon M. Shepherd of Fairhaven, Semi-Senior Field
Auditor, deceased May 21, 1973.

The following Civil Service appointment was made during the fiscal year:

Mrs. Joan T. Solheim of Danvers was appointed
permanent Statistical Typist on April 22, 1973.

New Audits: During the fiscal year initial audits of the following agencies were completed.

Legislature

Legislative Post Audit and Oversight Bureau

Division of Registration

Operators of Drinking Water Supply Facilities,
Board of Certification of

Psychologists, Board of Registration of

State Treasurer

Massachusetts State Lottery Commission

During the fiscal year a total of 256 State accounts were audited, including 252 regular audits and 4 new audits.

Audits for 1973 Fiscal Year

Department or Institution	Audit Period		Report Number
	From	To	
Governor and Council:			
Advisory Council on Home and Family	Apr. 18, 1972	Mar. 27, 1973	73-S-173
American and Canadian French Cultural Exchange Commission	Apr. 28, 1972	Mar. 21, 1973	73-S-172
Art Commission for the Commonwealth	Mar. 13, 1972	Mar. 5, 1973	73-S-152
Civil Defense Agency	Apr. 18, 1972	Jan. 30, 1973	73-S-135
Commission on Employment of the Handicapped	Apr. 18, 1972	Apr. 5, 1973	73-S-176
Commissioner of Veterans' Services	July 26, 1971	Sept. 11, 1972	73-S- 34
Committee on Law Enforcement and Administration of Criminal Justice	Mar. 30, 1972	June 1, 1973	73-S-244
Committee to Keep Massachusetts Beautiful	May 25, 1972	May 4, 1973	73-S-187
Consumers' Council	Mar. 23, 1972	Apr. 20, 1973	73-S-182
Contributory Retirement Appeal Board	Apr. 7, 1972	Apr. 30, 1973	73-S-185
Education Compact Council of Massachusetts	May 2, 1972	Apr. 3, 1973	73-S-177
Executive Office for Administration and Finance:			
Board of Economic Advisors	May 6, 1972	May 2, 1973	73-S-186
Central Services Division:			
Bureau of Building Construction	Aug. 16, 1971	Sept. 18, 1972	73-S- 37
Bureau of State Buildings	Sept. 1, 1971	Sept. 5, 1972	73-S- 33
Finance Advisory Board	Mar. 30, 1972	May 3, 1973	73-S-189
Flood Relief Board	Apr. 10, 1972	Apr. 5, 1973	73-S-190
Fraudulent Claims Commission and Bureau of Welfare Auditing	May 31, 1972	June 1, 1973	73-S-236
George Fingold Library	Oct. 12, 1971	Mar. 19, 1973	73-S-170
Governor's Highway Safety Committee	Mar. 24, 1972	Mar. 12, 1973	73-S-159
Group Insurance Commission	Nov. 10, 1971	Jan. 29, 1973	73-S-134
Health and Welfare Commission	Apr. 20, 1972	Apr. 25, 1973	73-S-204
Massachusetts Aeronautics Commission	Mar. 13, 1972	Apr. 9, 1973	73-S-197
Massachusetts Advisory Council on Vocational-Technical Education	May 5, 1972	June 12, 1973	73-S-254
Massachusetts Commission for the Blind:			
Bureau of:			
Individual Services	Apr. 4, 1972	May 14, 1973	73-S-227
Industrial Aid and Workshops	Apr. 4, 1972	May 14, 1973	73-S-229
Medical Care	Apr. 4, 1972	May 14, 1973	73-S-226
Rehabilitation	Apr. 4, 1972	May 14, 1973	73-S-228
Research	Apr. 4, 1972	May 14, 1973	73-S-230
Office of the Commissioner	Apr. 4, 1972	May 14, 1973	73-S-225
Massachusetts Educational Communications Commission	May 1, 1972	Mar. 14, 1973	73-S-160
Massachusetts Police Training Council	Apr. 12, 1972	Apr. 10, 1973	73-S-200
Massachusetts Rehabilitation Commission	Sept. 1, 1971	Aug. 22, 1972	73-S- 28
Milk Regulation Board	Sept. 1, 1971	Aug. 29, 1972	73-S- 24
Mobile Homes Commission	Apr. 6, 1972	Mar. 1, 1973	73-S-154
New England Board of Higher Education	Jan. 3, 1972	Dec. 1, 1972	73-S- 96
New England Regional Commission	May 26, 1972	Apr. 5, 1973	73-S-178
Old State House	Jan. 20, 1972	Oct. 27, 1972	73-S- 85
Personnel Appeals Board	Feb. 4, 1972	June 12, 1973	73-S-237
Rate Setting Commission	Jan. 10, 1972	May 29, 1973	73-S-241
Retirement Law Commission	Mar. 10, 1972	Feb. 27, 1973	73-S-155
Soldiers' Home in Holyoke	Oct. 4, 1971	Oct. 24, 1972	73-S- 56
Soldiers' Home in Massachusetts	Nov. 9, 1971	Mar. 6, 1973	73-S-157
State Council on Juvenile Behavior	May 22, 1972	Mar. 29, 1973	73-S-175
Vehicle Equipment Safety Commission	July 1, 1971	June 30, 1973	73-S- 35
Weather Amendment Board	Mar. 22, 1972	Apr. 17, 1973	73-S-183
World War II Memorial Commission	June 16, 1972	Mar. 8, 1973	73-S-148

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Agriculture:			
Administrative Section	Aug. 9, 1971	July 21, 1972	73-S- 15
Division of:			
Animal Health	Sept. 15, 1971	Aug. 2, 1972	73-S- 22
Dairying and Animal Husbandry	Aug. 9, 1971	July 21, 1972	73-S- 21
Fairs	Aug. 9, 1971	July 21, 1972	73-S- 20
Markets	Aug. 9, 1971	July 21, 1972	73-S- 19
Plant Pest Control	Aug. 9, 1971	July 21, 1972	73-S- 18
Poultry and Poultry Products	Aug. 9, 1971	July 21, 1972	73-S- 17
Milk Control Commission	Aug. 9, 1971	July 21, 1972	73-S- 16
State Reclamation Board	Sept. 20, 1971	Sept. 11, 1972	73-S- 23
Department of the Attorney General	Mar. 6, 1972	May 7, 1973	73-S-223
Commissioners on Uniform State Laws	Mar. 21, 1972	Mar. 6, 1973	73-S-158
Obscene Literature Control Commission	Mar. 23, 1972	Mar. 14, 1973	73-S-161
Department of Banking and Insurance:			
Division of Banks and Loan Agencies	Jan. 4, 1972	Mar. 29, 1973	73-S-144
Division of Savings Bank Life Insurance	Sept. 21, 1971	Sept. 25, 1972	73-S- 38
Division of Civil Service	Apr. 18, 1972	June 1, 1973	73-S-243
Division of Registration	May 1, 1972	May 14, 1973	73-S-231
Registration, Certification and			
Examining Boards:			
Architects	Sept. 17, 1971	Nov. 16, 1972	73-S- 88
Barbers	Feb. 23, 1972	Jan. 8, 1973	73-S-125
Chiropractors	May 1, 1972	Mar. 20, 1973	73-S-171
Dental Examiners	Aug. 13, 1971	Oct. 24, 1972	73-S- 68
Dispensing Opticians	Nov. 23, 1971	Nov. 29, 1972	73-S- 97
Electricians	Sept. 8, 1971	Oct. 17, 1972	73-S- 65
Electrologists	May 26, 1972	Mar. 7, 1973	73-S-162
Embalming and Funeral Directing	Jan. 13, 1972	Mar. 1, 1973	73-S-141
Hairdressers	June 1, 1972	May 4, 1973	73-S-217
Health Officers	May 30, 1972	Feb. 5, 1973	73-S-140
Landscape Architects	June 7, 1972	Feb. 5, 1973	73-S-139
Medicine	Jan. 17, 1972	Aug. 21, 1972	73-S- 26
Nursing	Dec. 6, 1971	Jan. 2, 1973	73-S-119
Nursing Home Administrators	May 30, 1972	Mar. 14, 1973	73-S-167
Operators of Drinking Water			
Supply Facilities	Inception	Mar. 23, 1973	73-S-180
Operators of Waste Water Treatment			
Facilities	May 30, 1972	Mar. 6, 1973	73-S-163
Optometry	Nov. 1, 1971	Dec. 18, 1972	73-S-113
Pharmacy	July 19, 1971	Sept. 25, 1972	73-S- 51
Plumbers	Apr. 7, 1972	Apr. 11, 1973	73-S-201
Podiatry	Aug. 9, 1971	Sept. 25, 1972	73-S- 52
Professional Engineers and of			
Land Surveyors	Nov. 9, 1971	Nov. 30, 1972	73-S-105
Psychologists	Inception	Mar. 23, 1973	73-S-179
Public Accountancy	Nov. 29, 1971	May 1, 1973	73-S-211
Radio and Television Technicians	May 12, 1972	May 1, 1973	73-S-216
Real Estate Brokers and Salesmen	Mar. 10, 1972	Apr. 2, 1973	73-S-195
Sanitarians	Sept. 27, 1971	Nov. 15, 1972	73-S- 87
Veterinary Medicine	Aug. 2, 1971	Oct. 3, 1972	73-S- 54

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Commerce and Development:	Oct. 12, 1971	Dec. 28, 1972	73-S-114
Division of:			
Economic Development	Oct. 20, 1971	Jan. 12, 1973	73-S-116
Tourism	Oct. 19, 1971	Jan. 10, 1973	73-S-115
Massachusetts Science and Technology Foundation	Feb. 22, 1972	May 7, 1973	73-S-215
Department of Community Affairs:			
Administration	Oct. 4, 1971	Jan. 8, 1973	73-S-121
Division of:			
Community Development	Oct. 4, 1971	Jan. 8, 1973	73-S-122
Community Services	Oct. 4, 1971	Jan. 8, 1973	73-S-123
Social and Economic Opportunity	Oct. 4, 1971	Jan. 8, 1973	73-S-124
Department of Corporations and Taxation:	Sept. 27, 1971	Oct. 2, 1972	73-S- 50
Appellate Tax Board	Dec. 21, 1971	Apr. 11, 1973	73-S-145
Bureau of Accounts in the Division of Local Finances	May 19, 1972	May 7, 1973	73-S-222
Department of Correction:	Jan. 21, 1972	Jan. 31, 1973	73-S-132
Massachusetts Correctional Institutions at:			
Bridgewater	Mar. 17, 1972	Jan. 10, 1973	73-S-118
Framingham	Nov. 2, 1971	Oct. 13, 1972	73-S- 64
Monroe	June 12, 1972	May 21, 1973	73-S-208
Norfolk	Nov. 4, 1971	Sept. 18, 1972	73-S- 39
Plymouth	Dec. 29, 1971	Feb. 1, 1973	73-S-136
Walpole	Jan. 17, 1972	Oct. 31, 1972	73-S- 84
Warwick	May 11, 1972	June 7, 1973	73-S-234
Parole Board	Dec. 7, 1971	June 11, 1973	73-S-133
Department of Education:			
Board of Education and Commissioner's Office	Oct. 1, 1971	Oct. 18, 1972	73-S- 66
Board of Higher Education	Sept. 13, 1971	Oct. 12, 1972	73-S- 61
Bureau of Library Extension	Feb. 17, 1972	Jan. 19, 1973	73-S- 72
Bureau of Nutrition Education and School Food Services	Oct. 18, 1971	Jan. 8, 1973	73-S- 75
Bureau of Surplus Property	Nov. 15, 1971	Dec. 13, 1972	73-S- 77
Council on the Arts and Humanities	Apr. 4, 1972	June 4, 1973	73-S-203
Division of:			
Administration and Personnel	Oct. 1, 1971	Oct. 18, 1972	73-S- 67
Curriculum and Instruction	Oct. 1, 1971	Oct. 18, 1972	73-S- 71
Immigration and Americanization	Sept. 17, 1971	Nov. 10, 1972	73-S- 62
Occupational Education	Oct. 1, 1971	Oct. 18, 1972	73-S- 79
Research and Development	Oct. 1, 1971	Oct. 18, 1972	73-S- 73
School Facilities and Related Services	Oct. 1, 1971	Oct. 18, 1972	73-S- 74
Special Education	Oct. 1, 1971	Oct. 18, 1972	73-S- 80
State and Federal Assistance	Oct. 1, 1971	Oct. 18, 1972	73-S- 76
Educational Development Commission and State Experimental School	Nov. 8, 1971	Oct. 18, 1972	73-S- 70
Executive Committee for Educational Television	Jan. 31, 1972	Feb. 2, 1973	73-S- 78
Higher Education Facilities Commission	May 3, 1972	May 31, 1973	73-S-248
Division of State Colleges	Feb. 11, 1972	Apr. 2, 1973	73-S-196
Schools and Colleges:			
Massachusetts Maritime Academy	Apr. 3, 1972	May 1, 1973	73-S-205
State Colleges:			
Boston	Mar. 13, 1972	Jan. 15, 1973	73-S-128
Bridgewater	July 26, 1971	July 10, 1972	73-S- 10
Framingham	May 31, 1972	May 1, 1973	73-S-210

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Education (Cont.):			
Schools and Colleges (Cont.):			
State Colleges (Cont.):			
Lowell	Apr. 27, 1972	Mar. 12, 1973	73-S-149
Salem	Mar. 31, 1972	Feb. 5, 1973	73-S-137
Westfield	Jan. 13, 1972	Nov. 27, 1972	73-S- 58
Lowell Technological Institute of Mass.	Sept. 15, 1971	July 26, 1972	73-S- 14
Southeastern Massachusetts University	Dec. 1, 1971	Jan. 15, 1973	73-S-129
University of Massachusetts at Amherst	July 1, 1971	June 30, 1972	73-S- 11
University of Massachusetts in Boston	July 1, 1971	June 30, 1972	73-S- 12
University of Massachusetts Medical School	July 1, 1971	June 30, 1972	73-S- 13
Massachusetts Board of Regional Community Colleges:	Mar. 20, 1972	May 1, 1973	73-S-206
Bristol Community College	July 13, 1971	Aug. 28, 1972	73-S- 29
Cape Cod Community College	Nov. 1, 1971	Nov. 20, 1972	73-S- 95
Greenfield Community College	Apr. 24, 1972	May 14, 1973	73-S-207
Holyoke Community College	Feb. 23, 1972	Feb. 20, 1973	73-S-146
Middlesex Community College	July 6, 1971	Oct. 20, 1972	73-S- 69
Mount Wachusett Community College	Feb. 9, 1972	Jan. 23, 1973	73-S-127
Quinsigamond Community College	Apr. 10, 1972	Apr. 11, 1973	73-S-202
Springfield Technical Community College	Apr. 24, 1972	Apr. 30, 1973	73-S-209
Department of Labor and Industries:			
Administrative Section	Oct. 6, 1971	Sept. 18, 1972	73-S- 40
Board of Conciliation and Arbitration	Oct. 6, 1971	Sept. 18, 1972	73-S- 46
Division of:			
Apprentice Training	Oct. 6, 1971	Sept. 18, 1972	73-S- 42
Employment Agencies	Oct. 6, 1971	Sept. 18, 1972	73-S- 48
Industrial Accidents	Oct. 7, 1971	Dec. 4, 1972	73-S-106
Industrial Safety	Oct. 6, 1971	Sept. 18, 1972	73-S- 41
Minimum Wage Commission	Oct. 6, 1971	Sept. 18, 1972	73-S- 45
Occupational Hygiene	Oct. 6, 1971	Sept. 18, 1972	73-S- 44
Standards	Nov. 10, 1971	Apr. 2, 1973	73-S-194
Statistics	Oct. 6, 1971	Sept. 18, 1972	73-S- 43
Health, Welfare and Retirement			
Trust Funds Board	Jan. 26, 1972	Nov. 6, 1972	73-S- 49
Industrial Accident Rehabilitation Board	Oct. 7, 1971	Dec. 4, 1972	73-S-108
Labor Relations Commission	Jan. 4, 1972	Nov. 6, 1972	73-S- 47
Office of Self-Insurance	Oct. 7, 1971	Dec. 4, 1972	73-S-107
Department of Mental Health:			
Administration	Jan. 24, 1972	Jan. 22, 1973	73-S-130
Administrative Offices:			
Region I - West Springfield	June 12, 1972	Apr. 10, 1973	73-S-198
Region II - Worcester	May 2, 1972	May 29, 1973	73-S-247
Region IV - Wakefield	Apr. 24, 1972	Apr. 30, 1973	73-S-212
Region V - Dedham	May 30, 1972	May 29, 1973	73-S-246
Region VI - Boston	Apr. 10, 1972	May 23, 1973	73-S-224
Region VII - Plymouth	May 18, 1972	May 30, 1973	73-S-233
Drug Rehabilitation, Division of	Mar. 30, 1972	Apr. 17, 1973	73-S-131
Mental Health Centers:			
Dr. John C. Corrigan - Fall River	May 15, 1972	June 4, 1973	73-S-219
Erich Lindemann	May 15, 1972	Mar. 14, 1973	73-S-166
Massachusetts	Aug. 31, 1971	Oct. 12, 1972	73-S- 59
Mental Health, Training, Treatment and Research Center	May 1, 1972	May 7, 1973	73-S-220
Dr. Harry C. Solomon - Lowell	Apr. 20, 1972	May 30, 1973	73-S-214

Department or Institution	Audit Period		Report Number
	From	To	
Department of Mental Health (Cont.):			
Rehabilitation Centers:			
John T. Barry (North Reading)	Apr. 3, 1972	May 15, 1973	73-S-213
Rutland Heights	May 3, 1972	May 22, 1973	73-S-218
State Hospitals:			
Cushing	July 14, 1971	Oct. 6, 1972	73-S- 55
Danvers	Jan. 17, 1972	Nov. 6, 1972	73-S- 83
Foxborough	Sept. 30, 1971	Dec. 20, 1972	73-S-112
Gardner	Sept. 28, 1971	Sept. 7, 1972	73-S- 32
Grafton	Dec. 8, 1971	Nov. 20, 1972	73-S- 89
Medfield	Sept. 9, 1971	Aug. 31, 1972	73-S- 30
Metropolitan	Jan. 26, 1972	Mar. 15, 1973	73-S-169
Monson	Feb. 7, 1972	Feb. 21, 1973	73-S-138
Northampton	Oct. 18, 1971	Oct. 31, 1972	73-S- 57
Taunton	Aug. 9, 1971	Nov. 6, 1972	73-S- 60
Westborough	July 8, 1971	Aug. 30, 1972	73-S- 31
Worcester	Sept. 21, 1971	Aug. 14, 1972	73-S- 25
State Schools:			
Belchertown	Dec. 1, 1971	Dec. 20, 1972	72-S-111
Charles V. Hogan Regional Center	Jan. 24, 1972	Nov. 27, 1972	72-S- 86
Paul A. Dever	July 1, 1971	July 5, 1972	73-S- 9
Walter E. Fernald	May 19, 1972	Feb. 12, 1973	73-S-147
Wrentham	Nov. 23, 1971	Apr. 2, 1973	73-S-193
Department of Natural Resources:			
Fisheries and Game, Division of	July 1, 1971	July 1, 1972	73-S- 8
Department of Public Health:			
Bureau of:			
Administration	Sept. 21, 1971	Oct. 30, 1972	73-S- 81
Chronic Disease Control	Sept. 21, 1971	Oct. 30, 1972	73-S- 99
Consumer Products Protection	Sept. 21, 1971	Oct. 30, 1972	73-S- 82
Environmental Sanitation	Sept. 21, 1971	Oct. 30, 1972	73-S- 98
Health Services	Sept. 21, 1971	Oct. 30, 1972	73-S-101
Hospital Facilities	Sept. 21, 1971	Oct. 30, 1972	73-S-103
Tuberculosis and Institutions	Sept. 21, 1971	Oct. 30, 1972	73-S-102
Institute of Laboratories	Sept. 21, 1971	Oct. 30, 1972	73-S-104
Lakeville Hospital	Sept. 3, 1971	Sept. 12, 1972	73-S- 27
Pondville Hospital	Oct. 4, 1971	Jan. 8, 1973	73-S-117
Rutland Heights Hospital	Feb. 11, 1972	Mar. 14, 1973	73-S-165
Tewksbury Hospital	Mar. 1, 1972	Dec. 7, 1972	73-S-109
Western Massachusetts Hospital	Dec. 27, 1971	Jan. 23, 1973	73-S-110
Lawrence Experiment Station	Sept. 21, 1971	Oct. 30, 1972	73-S-100
Department of Public Works:			
Bureau of Solid Waste Disposal	Feb. 28, 1972	June 7, 1973	73-S-240
Division of Marine and Recreational Vehicles			
	Oct. 4, 1971	Oct. 2, 1972	73-S- 53
Division of Waterways	Jan. 5, 1972	Apr. 5, 1973	73-S-192
Government Center Commission	Sept. 20, 1971	Sept. 8, 1972	73-S- 36
Highways Division	Feb. 28, 1972	Mar. 27, 1973	73-S-191
Outdoor Advertising Division	Nov. 8, 1971	May 22, 1973	73-S-239
Registry of Motor Vehicles	July 1, 1971	July 5, 1972	73-S- 1

Department or Institution	Audit Period		Report Number	
	From	To		
Department of the State Secretary:				
Administration	July 1, 1971	July 5, 1972	73-S- 2	
Ballot Law Commission	Mar. 14, 1972	Mar. 2, 1973	73-S-153	
Board of Publication of Massachusetts Reports	July 28, 1971	Aug. 22, 1972	73-S- 7	
Bureau of Corporate Organization and Registration	July 1, 1971	July 5, 1972	73-S- 3	
Commission on Interstate Cooperation	Aug. 24, 1971	Aug. 8, 1972	73-S- 5	
Division of Elections	Aug. 16, 1971	Aug. 14, 1972	73-S- 4	
Division of Investigation of Securities	June 1, 1972	May 3, 1973	73-S-221	
Massachusetts Historical Commission	July 19, 1971	July 27, 1972	73-S- 6	
Records Conservation Board	Jan. 18, 1972	Mar. 23, 1973	73-S-174	
Department of the State Treasurer:				
Board of Commissioners on Firemen's Relief	Feb. 1, 1972	Feb. 6, 1973	73-S-142	
Emergency Finance Board	Mar. 6, 1972	Apr. 17, 1973	73-S-181	
Massachusetts State Lottery Commission	Mar. 31, 1972	Apr. 24, 1973	73-S-184	
Vietnam Bonus Division	Inception	Oct. 31, 1972	73-S- 63	
	Feb. 1, 1972	Feb. 6, 1973	73-S-151	
Department of Youth Services:				
Administration	Nov. 8, 1971	Feb. 8, 1973	73-S-143	
Detention Center Hampden County	Apr. 26, 1971	May 24, 1973	73-S-251	
Detention Centers Metropolitan Area (Boston)	Apr. 26, 1971	June 6, 1973	73-S-253	
Detention Center Worcester County	Apr. 26, 1971	May 29, 1973	73-S-249	
Industrial School for Boys	Mar. 2, 1972	Feb. 2, 1973	73-S-126	
Industrial School for Girls	Mar. 2, 1972	Feb. 27, 1973	73-S-150	
Judge John J. Connelly Youth Center	Jan. 17, 1972	June 15, 1973	73-S-252	
Lyman School for Boys	Sept. 16, 1971	Jan. 9, 1973	73-S-120	
Northeast Training Center and Residential Unit (Topsfield)	Mar. 3, 1972	May 31, 1973	73-S-250	
Residential Treatment Center at Oakdale	Apr. 26, 1972	May 24, 1973	73-S-238	
Stephen L. French Youth Forestry Camp at Brewster	Jan. 12, 1972	May 15, 1973	73-S-232	
Judiciary:				
Board of Bar Examiners	Mar. 6, 1972	Apr. 17, 1973	73-S-199	
Clerk of the Supreme Judicial Court for the Commonwealth	Mar. 15, 1972	Mar. 13, 1973	73-S-168	
Commissioner of Probation	May 1, 1972	June 15, 1973	73-S-255	
Judicial Council	Mar. 21, 1972	Mar. 5, 1973	73-S-156	
Massachusetts Defenders Committee	Mar. 23, 1972	June 12, 1973	73-S-256	
Reporter of Decisions of the Supreme Judicial Court	Dec. 15, 1971	Mar. 8, 1973	73-S-164	
Legislature:				
Legislative Post Audit and Oversight Bureau	Inception	May 22, 1973	73-S-235	
Legislative Research Council and Legislative Research Bureau	Apr. 18, 1972	May 31, 1973	73-S-242	
Revolutionary War Bicentennial Commission	Apr. 21, 1972	Apr. 27, 1973	73-S-188	
Sergeant-at-Arms	Mar. 27, 1972	June 4, 1973	73-S-245	
Metropolitan District Commission:				
Administration Section	Nov. 1, 1971	Nov. 20, 1972	73-S- 90	
Engineering Division	Nov. 1, 1971	Nov. 20, 1972	73-S- 92	
Parks Division	Nov. 1, 1971	Nov. 20, 1972	73-S- 91	
Sewerage Division	Nov. 1, 1971	Nov. 20, 1972	73-S- 93	
Water Division	Nov. 1, 1971	Nov. 20, 1972	73-S- 94	

PUBLIC AUTHORITY AUDITS

Audit of Public Authorities: Chapter 733 of the Acts of 1962 amended Chapter 11 of the General Laws in that it required the State Auditor to make an annual audit of the accounts of districts and authorities created by the General Court.

During the fiscal year ending June 30, 1973 the requirement of making an annual audit of said districts and authorities was fully complied with, and annual reports were issued for all such audits.

During the fiscal year 386 Housing, Independent and Redevelopment Authority audits were completed including the following 27 new or special audits.

Housing Authorities

Acushnet	Holliston
Auburn	Lee
Avon	Merrimack
Barre	Oxford
Chelmsford	Seekonk
Cohasset	Sharon
Dennis	Shrewsbury
Dighton	Southbridge
Georgetown	Southwick
Granby	Ware
Hingham	Wayland
Holden	Westford
	Winchester

Department of Mental Health

Northern Berkshire Child Guidance Clinic, Inc.
 Marlboro-Westboro Community Mental Health
 Association, Inc.

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>	
	<u>From</u>	<u>To</u>		
Local Housing Authorities:				
Abington	Feb. 1, 1972	Feb. 28, 1973	73-A-185	
Acushnet	Mar. 27, 1972	Oct. 31, 1972	73-A- 92	
Adams	May 1, 1972	May 31, 1973	73-A-272	
Agawam	Nov. 1, 1971	Aug. 31, 1972	73-A- 47	
Amesbury	Oct. 1, 1971	Sept. 30, 1972	73-A- 76	
Amherst	Oct. 1, 1971	Aug. 31, 1972	73-A- 30	
Andover	Feb. 1, 1972	Jan. 31, 1973	73-A-177	
Arlington	Oct. 1, 1971	Aug. 31, 1972	73-A- 53	
Ashland	Jan. 1, 1972	Dec. 31, 1972	73-A-140	
Athol	Mar. 1, 1972	Mar. 31, 1973	73-A-201	
Attleboro	Oct. 1, 1971	Sept. 30, 1972	73-A- 85	
Auburn	Dec. 12, 1972	Mar. 31, 1973	73-A-229	
Avon	June 1, 1972	Nov. 30, 1972	73-A-136	
Barnstable	Oct. 1, 1971	Sept. 30, 1972	73-A- 73	
Barre	Mar. 12, 1973	Mar. 31, 1973	73-A-230	
Bedford	Jan. 1, 1972	Jan. 31, 1973	73-A-178	
Belchertown	Dec. 1, 1971	Oct. 31, 1972	73-A- 84	
Bellingham	Apr. 1, 1972	Dec. 31, 1972	73-A-160	
Belmont	Dec. 1, 1971	Nov. 30, 1972	73-A-143	
Beverly	Sept. 1, 1971	July 31, 1972	73-A- 33	
Billerica	Mar. 1, 1972	Jan. 31, 1973	73-A-179	
Blackstone	Feb. 1, 1972	Jan. 31, 1973	73-A-153	
Boston	Jan. 1, 1972	Dec. 31, 1972	73-A-219	
Bourne	Feb. 1, 1972	Mar. 31, 1973	73-A-213	
Braintree	Feb. 1, 1972	Dec. 31, 1972	73-A-169	
Bridgewater	Mar. 1, 1972	Feb. 28, 1973	73-A-223	
Brockton	Aug. 1, 1971	June 30, 1972	73-A- 12	
Brookline	July 1, 1971	June 30, 1972	73-A- 5	
Burlington	Apr. 1, 1972	Feb. 28, 1973	73-A-180	
Cambridge	July 1, 1971	June 30, 1972	73-A- 13	
Canton (Housing and Urban Renewal Programs)	Sept. 1, 1971	Aug. 31, 1972	73-A- 62	
Chatham	Aug. 1, 1971	July 31, 1972	73-A- 20	
Chelmsford	Nov. 9, 1970	Oct. 31, 1972	73-A-119	
Chelsea	July 1, 1971	June 30, 1972	73-A- 7	
Chicopee	Mar. 1, 1972	Jan. 31, 1973	73-A-182	
Clinton	Aug. 1, 1971	June 30, 1972	73-A- 10	
Cohasset	June 1, 1972	Dec. 31, 1972	73-A-130	
Concord	Feb. 1, 1972	Feb. 28, 1973	73-A-217	
Dalton	May 1, 1972	Apr. 30, 1973	73-A-242	
Danvers	Nov. 1, 1971	Jan. 31, 1973	73-A-132	
Dartmouth	Mar. 1, 1972	Dec. 31, 1972	73-A-158	
Dedham	July 1, 1971	July 31, 1972	73-A- 45	
Dennis	Mar. 3, 1971	Oct. 31, 1972	73-A- 75	
Dighton	Mar. 12, 1972	Oct. 31, 1972	73-A- 93	
East Bridgewater	Mar. 1, 1972	Jan. 31, 1973	73-A-193	
East Longmeadow	Sept. 1, 1971	July 31, 1972	73-A- 25	
Easthampton	Dec. 1, 1971	Oct. 31, 1972	73-A- 83	
Easton	Feb. 1, 1972	Dec. 31, 1972	73-A-166	
Essex	Sept. 1, 1971	Aug. 31, 1972	73-A- 60	
Everett	July 1, 1971	July 31, 1972	73-A- 24	
Fairhaven	Mar. 1, 1972	Dec. 31, 1972	73-A-157	
Fall River	Nov. 1, 1971	Oct. 31, 1972	73-A-113	
Falmouth	Jan. 1, 1972	Feb. 28, 1973	73-A-212	
Fitchburg	Sept. 1, 1971	Sept. 30, 1973	73-A- 87	
Foxborough	Jan. 1, 1972	Dec. 31, 1972	73-A-151	

Title	Audit Period		Report Number
	From	To	
Local Housing Authorities (Cont.):			
Framingham	May 1, 1972	Mar. 31, 1973	73-A-228
Franklin	Apr. 1, 1972	Dec. 31, 1972	73-A-159
Gardner	Sept. 1, 1971	Aug. 31, 1972	73-A- 57
Georgetown	May 21, 1970	Sept. 30, 1972	73-A-100
Gloucester	Nov. 1, 1971	Oct. 31, 1972	73-A-103
Grafton	Feb. 1, 1972	Jan. 31, 1973	73-A-161
Granby	Sept. 23, 1970	Oct. 31, 1972	73-A-104
Great Barrington	May 1, 1972	Apr. 30, 1973	73-A-243
Greenfield	Apr. 1, 1972	Feb. 28, 1973	73-A-200
Hadley	Sept. 1, 1971	July 31, 1972	73-A- 28
Hamilton	Sept. 1, 1971	Aug. 31, 1972	73-A- 59
Hatfield	Jan. 1, 1972	Oct. 31, 1972	73-A-111
Haverhill	Dec. 1, 1971	Nov. 30, 1972	73-A-147
Hingham	Sept. 18, 1967	Jan. 31, 1973	73-A-168
Holbrook	Feb. 1, 1972	Feb. 28, 1973	73-A-167
Holden	Mar. 12, 1973	Apr. 30, 1973	73-A-250
Holliston	June 1, 1972	Nov. 30, 1972	73-A-122
Holyoke	Jan. 1, 1972	Sept. 30, 1972	73-A- 81
Hopedale	Nov. 1, 1971	Oct. 31, 1972	73-A-109
Hopkinton	Jan. 1, 1972	Dec. 31, 1972	73-A-139
Hudson	Jan. 1, 1972	Jan. 31, 1973	73-A-170
Hull	Dec. 1, 1971	Dec. 31, 1972	73-A-163
Ipswich	Oct. 1, 1971	Aug. 31, 1972	73-A- 64
Lancaster	July 1, 1971	Aug. 31, 1972	73-A- 42
Lawrence	Jan. 1, 1972	Nov. 30, 1972	73-A-148
Lee	Feb. 8, 1971	Apr. 30, 1973	73-A-244
Leicester	Mar. 1, 1972	Feb. 28, 1973	73-A-207
Lenox	June 1, 1972	Apr. 30, 1973	73-A-245
Leominster	July 1, 1971	July 31, 1972	73-A- 43
Lexington	Feb. 1, 1972	Feb. 28, 1973	73-A-218
Lowell	May 1, 1972	Jan. 31, 1973	73-A-206
Ludlow	Sept. 1, 1971	July 31, 1972	73-A- 26
Lunenburg	Apr. 1, 1972	Mar. 31, 1973	73-A-231
Lynn	July 1, 1971	June 30, 1972	73-A- 1
Malden	Oct. 1, 1971	Oct. 31, 1972	73-A-116
Manchester	Sept. 1, 1971	Aug. 31, 1972	73-A- 61
Mansfield	Jan. 1, 1972	Dec. 31, 1972	73-A-165
Marblehead	Nov. 1, 1971	Nov. 30, 1972	73-A-131
Marlborough	Jan. 1, 1972	Feb. 28, 1973	73-A-208
Marshfield	Apr. 1, 1972	Mar. 31, 1973	73-A-174
Mattapoissett	Mar. 1, 1972	July 31, 1972	73-A- 38
Maynard	Feb. 1, 1972	Mar. 31, 1973	73-A-278
Medford	Sept. 1, 1971	Sept. 30, 1972	73-A- 54
Medway	Nov. 1, 1971	Nov. 30, 1972	73-A-138
Melrose	Apr. 1, 1972	Feb. 28, 1973	73-A-226
Mendon	Oct. 1, 1971	Sept. 30, 1972	73-A- 69
Merrimac	June 30, 1970	Sept. 30, 1972	73-A- 99
Methuen	Dec. 1, 1971	Feb. 28, 1973	73-A-204
Middleborough	Apr. 1, 1972	Nov. 30, 1972	73-A-133
Middleton	Mar. 1, 1972	Jan. 31, 1973	73-A-183
Milford	Oct. 1, 1971	Oct. 31, 1972	73-A-120
Millbury	Feb. 1, 1972	Feb. 28, 1973	73-A-214
Millis	Apr. 1, 1972	Feb. 28, 1973	73-A-224
Monson	Jan. 1, 1972	Oct. 31, 1972	73-A-110

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>	
	<u>From</u>	<u>To</u>		
Local Housing Authorities (Cont.):				
Montague	Apr. 1, 1972	Feb. 28, 1973	73-A-203	
Nahant	Feb. 1, 1972	Apr. 30, 1973	73-A-232	
Needham	Nov. 1, 1971	Oct. 31, 1972	73-A-124	
New Bedford	Sept. 1, 1971	June 30, 1972	73-A- 3	
Newburyport	Jan. 1, 1972	Mar. 31, 1973	73-A-233	
North Adams	Apr. 1, 1972	May 31, 1973	73-A-273	
Northampton	July 1, 1971	June 30, 1972	73-A- 16	
North Andover	Dec. 1, 1971	Dec. 31, 1972	73-A-155	
North Attleborough	May 1, 1972	Apr. 30, 1973	73-A-235	
Northborough	Dec. 1, 1971	Apr. 30, 1973	73-A-269	
Northbridge	Sept. 1, 1971	Sept. 30, 1972	73-A- 67	
North Reading	Dec. 1, 1971	Nov. 30, 1972	73-A-142	
Norton	Feb. 1, 1972	Jan. 31, 1973	73-A-164	
Norwood	Sept. 1, 1971	Sept. 30, 1972	73-A- 63	
Orange	Apr. 1, 1972	Feb. 28, 1973	73-A-202	
Orleans	Aug. 1, 1971	Aug. 31, 1972	73-A- 21	
Oxford	June 1, 1972	Sept. 30, 1972	73-A- 95	
Palmer	Oct. 1, 1971	Aug. 31, 1972	73-A- 27	
Peabody	May 1, 1972	Jan. 31, 1973	73-A-205	
Pembroke	Apr. 1, 1972	Jan. 31, 1973	73-A-175	
Plainville	Jan. 1, 1972	Dec. 31, 1972	73-A-152	
Plymouth	Mar. 1, 1972	Feb. 28, 1973	73-A-186	
Quincy	July 1, 1971	June 30, 1972	73-A- 11	
Reading	Nov. 1, 1971	Jan. 31, 1973	73-A-154	
Revere	Aug. 1, 1971	July 31, 1972	73-A- 37	
Rockland	Apr. 1, 1972	Dec. 31, 1972	73-A-176	
Rockport	Nov. 1, 1971	Oct. 31, 1972	73-A- 77	
Rowley	Jan. 1, 1972	Jan. 31, 1973	73-A-181	
Salem	Aug. 1, 1971	June 30, 1972	73-A- 14	
Sandwich	Aug. 1, 1971	Aug. 31, 1972	73-A- 52	
Saugus	Mar. 1, 1972	Mar. 31, 1973	73-A-225	
Scituate	Mar. 1, 1972	Jan. 31, 1973	73-A-184	
Seekonk	Mar. 31, 1972	Oct. 31, 1972	73-A- 94	
Sharon	June 1, 1972	Nov. 30, 1972	73-A-137	
Shrewsbury	June 1, 1972	Nov. 30, 1972	73-A-123	
Somerset	Apr. 1, 1972	Mar. 31, 1973	73-A-192	
Somerville (Housing and Urban Renewal Programs)	Aug. 1, 1971	Sept. 30, 1972	73-A-101	
Southbridge	June 1, 1972	Sept. 30, 1972	73-A- 96	
South Hadley	Oct. 1, 1971	Aug. 31, 1972	73-A- 29	
Southwick	July 24, 1970	Oct. 31, 1972	73-A-106	
Spencer	Feb. 1, 1972	Jan. 31, 1973	73-A-210	
Springfield	Feb. 1, 1972	Dec. 31, 1972	73-A-134	
Sterling	Oct. 1, 1971	Sept. 30, 1972	73-A- 58	
Stoneham	Nov. 1, 1971	Sept. 30, 1972	73-A- 79	
Stoughton	Aug. 1, 1971	Aug. 31, 1972	73-A- 50	
Sutton	Mar. 1, 1972	Mar. 31, 1973	73-A-215	
Swampscott	Oct. 1, 1971	Oct. 31, 1972	73-A- 78	
Swansea	May 1, 1972	Feb. 28, 1973	73-A-191	
Taunton	July 1, 1971	Sept. 30, 1972	73-A- 66	
Tewksbury	Mar. 1, 1972	Apr. 30, 1973	73-A-262	
Upton	Nov. 1, 1971	Oct. 31, 1972	73-A-107	
Uxbridge	Nov. 1, 1971	Oct. 31, 1972	73-A-108	
Wakefield	Feb. 1, 1972	Mar. 31, 1973	73-A-227	
Walpole	Nov. 1, 1971	Nov. 30, 1972	73-A-125	
Waltham	July 1, 1971	July 31, 1972	73-A- 23	

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Local Housing Authorities (Cont.):			
Ware	Apr. 29, 1970	Sept. 30, 1972	73-A-105
Wareham	Feb. 1, 1972	Jan. 31, 1973	73-A-173
Watertown	Aug. 1, 1971	July 31, 1972	73-A- 40
Wayland	June 1, 1972	Oct. 31, 1972	73-A-126
Webster	Sept. 1, 1971	Sept. 30, 1972	73-A- 68
Wellesley	Aug. 1, 1971	Aug. 31, 1972	73-A- 65
Westborough	Dec. 1, 1971	Jan. 31, 1973	73-A-188
West Bridgewater	Mar. 1, 1972	Feb. 28, 1973	73-A-194
Westfield	Nov. 1, 1971	Sept. 30, 1972	73-A- 46
Westford	Sept. 28, 1970	Oct. 31, 1972	73-A-117
Westport	May 1, 1972	Jan. 31, 1973	73-A-190
West Springfield	July 1, 1971	June 30, 1972	73-A- 18
Weymouth	Nov. 1, 1971	Dec. 31, 1972	73-A-149
Whitman	Apr. 1, 1972	Apr. 30, 1973	73-A-279
Wilbraham	Oct. 1, 1971	Aug. 31, 1972	73-A- 48
Wilmington	Oct. 1, 1971	Nov. 30, 1972	73-A-141
Winchester	July 14, 1970	Sept. 30, 1972	73-A- 97
Winthrop	Dec. 1, 1971	Apr. 30, 1973	73-A-259
Woburn	Oct. 1, 1971	Aug. 31, 1972	73-A- 70
Worcester	July 1, 1971	June 30, 1972	73-A- 9
Wrentham	Jan. 1, 1972	Dec. 31, 1972	73-A-150
Yarmouth	Aug. 1, 1971	July 31, 1972	73-A- 19
Redevelopment Authorities:			
Adams	June 1, 1972	May 31, 1973	73-A-274
Attleboro	Nov. 4, 1971	Sept. 30, 1972	73-A- 86
Beverly	Oct. 1, 1971	Sept. 30, 1972	73-A- 34
Boston	Jan. 1, 1972	Dec. 31, 1972	73-A-162
Brockton	Oct. 1, 1971	July 31, 1972	73-A- 44
Brookline	July 1, 1971	May 31, 1972	73-A- 6
Cambridge	Sept. 1, 1971	June 30, 1972	73-A- 8
Chelsea	Aug. 1, 1971	July 31, 1972	73-A- 32
Chicopee	May 1, 1972	Feb. 28, 1973	73-A-199
City Development (Lowell)	Dec. 1, 1971	Sept. 30, 1972	73-A- 91
Fitchburg	Sept. 1, 1971	Oct. 31, 1972	73-A- 88
Framingham	May 1, 1972	Mar. 31, 1973	73-A-248
Franklin	May 1, 1972	Jan. 31, 1973	73-A-189
Gardner	Sept. 1, 1971	Oct. 31, 1973	73-A- 89
Holyoke	Jan. 1, 1972	Nov. 30, 1972	73-A- 82
Hull	Dec. 1, 1971	Dec. 31, 1972	73-A-171
Lawrence	Jan. 1, 1972	Jan. 31, 1973	73-A-196
Lynn	Aug. 1, 1971	June 30, 1972	73-A- 2
Malden	Nov. 1, 1971	Aug. 31, 1972	73-A- 55
Marlborough	Jan. 1, 1972	Feb. 28, 1973	73-A-211
Medford	Nov. 1, 1971	Sept. 30, 1972	73-A- 56
Methuen	Jan. 1, 1972	Feb. 28, 1973	73-A-197
Milford	Nov. 1, 1971	Nov. 30, 1972	73-A-121
Natick	Jan. 1, 1972	Apr. 30, 1973	73-A-249
New Bedford	Aug. 1, 1971	July 31, 1972	73-A- 4
Newburyport	Dec. 1, 1971	Aug. 31, 1972	73-A- 35
Newton	May 1, 1972	Apr. 30, 1973	73-A-277
North Adams	May 1, 1972	May 30, 1973	73-A-275
Northampton	Aug. 1, 1971	July 31, 1972	73-A- 17
Palmer	May 1, 1972	Feb. 28, 1973	73-A-222

Title	Audit Period		Report Number	
	From	To		
Redevelopment Authorities (Cont.):				
Peabody	June 1, 1972	Apr. 30, 1973	73-A-251	
Pittsfield	June 1, 1972	June 30, 1973	73-A-276	
Plymouth	May 1, 1972	May 31, 1973	73-A-220	
Salem	July 1, 1971	July 31, 1972	73-A- 36	
Somerville	Oct. 1, 1971	July 31, 1972	73-A- 31	
Southbridge	Mar. 1, 1972	Apr. 30, 1973	73-A-286	
Springfield	Mar. 1, 1972	Jan. 31, 1973	73-A-135	
Stoughton	Sept. 1, 1972	Aug. 31, 1973	73-A- 51	
Taunton	Apr. 1, 1972	Feb. 28, 1973	73-A-221	
Watertown	Aug. 1, 1971	Aug. 31, 1972	73-A- 41	
Weymouth	Nov. 1, 1971	Jan. 31, 1972	73-A-172	
Wilmington	Oct. 1, 1971	Feb. 28, 1973	73-A-198	
Woburn	Oct. 1, 1971	Sept. 30, 1972	73-A- 71	
Worcester	Aug. 1, 1971	June 30, 1972	73-A- 15	
Development Financing Authorities:				
Marlborough Industrial	Jan. 1, 1971	Dec. 31, 1971	73-A-288	
Hudson Industrial	Apr. 1, 1972	May 31, 1973	73-A-289	
Independent Audits:				
Boston Arena Authority	July 1, 1971	June 30, 1972	73-A- 22	
Boston Metropolitan District	Jan. 1, 1972	Dec. 31, 1972	73-A-156	
Fall River Line Pier, Inc.	Jan. 1, 1972	Dec. 31, 1972	73-A-187	
Greater Lawrence Sanitary District Commission	Jan. 1, 1972	Apr. 30, 1973	73-A-261	
Lowell Technological Institute Building Authority	July 1, 1971	June 30, 1972	73-A-102	
Lowell Technological Institute of Massachusetts Research Foundation	Nov. 30, 1971	Sept. 30, 1972	73-A- 90	
Massachusetts Bay Transportation Authority	Jan. 1, 1972	Dec. 31, 1972	73-A-234	
Massachusetts Health and Educational Facilities Authority	July 1, 1971	June 30, 1972	73-A- 80	
Massachusetts Health Research Institute, Inc.	Oct. 1, 1971	Aug. 31, 1972	73-A- 74	
Massachusetts Housing Finance Agency	July 1, 1971	June 30, 1972	73-A- 39	
Massachusetts Mental Health Research Corporation	Jan. 1, 1971	Dec. 31, 1971	73-A-112	
Massachusetts Parking Authority	Jan. 1, 1972	Dec. 31, 1972	73-A-195	
Massachusetts Port Authority	July 1, 1971	June 30, 1972	73-A-127	
Massachusetts State College Building Authority	July 1, 1971	June 30, 1972	73-A- 49	
Massachusetts Turnpike Authority	Jan. 1, 1972	Dec. 31, 1972	73-A-209	
Medfield Foundation, Inc.	Nov. 19, 1971	Nov. 13, 1972	73-A- 98	
New England Interstate Water Pollution Control Commission	July 1, 1971	June 30, 1972	73-A-146	
Northern Middlesex Area Commission	Jan. 1, 1972	Apr. 30, 1973	73-A-260	
Southeastern Massachusetts University Building Authority	Apr. 3, 1972	June 11, 1973	73-A-299	
University of Massachusetts Building Authority	July 1, 1971	June 30, 1972	73-A-128	
Upper Blackstone Water Pollution Abatement District	Mar. 1, 1972	May 31, 1973	73-A-287	
Walter E. Fernald State School Corporation	May 31, 1972	May 14, 1973	73-A-268	
Woods Hole, Martha's Vineyard and Nantucket Steamship Authority	Jan. 1, 1972	Dec. 31, 1972	73-A-216	
Wrentham Research Foundation, Inc.	Feb. 2, 1972	June 8, 1973	73-A-300	
Woburn Golf and Ski Authority	Feb. 1, 1972	Oct. 31, 1972	73-A- 72	

Title	Audit Period				Report Number
	From		To		
Mental Health Centers:					
Attleboro Area Mental Health, Inc.	May	11, 1972	May	30, 1973	73-A-263
Berkshire Mental Health Association, Inc.	June	1, 1972	Apr.	30, 1973	73-A-236
Boston Evening Clinic	May	1, 1972	May	30, 1973	73-A-293
Boston University Guidance Center	May	1, 1972	May	31, 1973	73-A-294
Brighton-Allston Mental Health Association	May	1, 1972	May	31, 1973	73-A-296
Brookline Association for Mental Health, Inc.	May	1, 1972	May	31, 1973	73-A-298
Cape Cod Mental Health Association, Inc.	May	15, 1972	June	4, 1973	73-A-264
Child Guidance Clinic of Springfield, Inc.	June	1, 1972	Mar.	31, 1973	73-A-239
Eastern Middlesex Mental Health Association, Inc.	Apr.	1, 1972	Apr.	30, 1973	73-A-253
Franklin County Mental Health Association, Inc.	June	1, 1972	Mar.	31, 1973	73-A-237
Greater Cape Ann Human Services, Inc.	Mar.	1, 1972	Apr.	30, 1973	73-A-252
Greater Framingham Mental Health Association, Inc.	June	1, 1972	May	22, 1973	73-A-285
Greater Lawrence Mental Health Center, Inc.	Apr.	1, 1972	Apr.	30, 1973	73-A-254
Greater Lynn Mental Health Association, Inc.	Mar.	1, 1972	Apr.	30, 1973	73-A-255
Health and Education Services, Inc.	Mar.	1, 1972	Apr.	30, 1973	73-A-257
Marlborough-Westborough Community Mental Health Association, Inc.	Aug.	1, 1971	May	23, 1973	73-A-283
Martha's Vineyard Mental Health Center	May	19, 1972	June	6, 1973	73-A-265
Mayflower Mental Health Association, Inc.	May	9, 1972	May	18, 1973	73-A-266
Mental Health Association of North Central Massachusetts, Inc.	Apr.	12, 1972	June	20, 1973	73-A-292
Mental Health Center Association of Holyoke, Chicopee and Northampton Area, Inc.	June	1, 1972	Mar.	31, 1973	73-A-238
Middleboro Lakeville Mental Health Center, Inc.	May	17, 1972	May	31, 1973	73-A-267
Milford Area Mental Health Association, Inc.	Mar.	24, 1972	June	21, 1973	73-A-290
Newton Mental Health Association, Inc.	May	1, 1972	May	18, 1973	73-A-281
Norfolk Mental Health Association, Inc.	May	18, 1972	May	16, 1973	73-A-280
Northeastern Essex Mental Health and Child Guidance Association, Inc.	Apr.	1, 1972	Apr.	30, 1973	73-A-256
Northern Berkshire Mental Health Association, Inc.	June	1, 1972	Apr.	30, 1973	73-A-241
North Suffolk Mental Health Association	Apr.	1, 1972	May	31, 1973	73-A-295
South Shore Mental Health Association, Inc.	May	16, 1972	May	17, 1973	73-A-282
Tri-City Mental Health and Retardation Association, Inc.	Apr.	1, 1972	Apr.	31, 1973	73-A-258
Trinity Mental Health Association	June	1, 1972	May	21, 1973	73-A-284
Tufts Mental Health Center	May	1, 1972	Mar.	31, 1973	73-A-297
Westfield Area Child Guidance Association, Inc.	June	1, 1972	Mar.	31, 1973	73-A-240
Worcester Youth Guidance Center	Nov.	1, 1972	May	3, 1973	73-A-291
Flood Control Commissions:					
Connecticut River Valley	July	1, 1971	June	30, 1972	73-A-144
Merrimack River Valley	July	1, 1971	June	30, 1972	73-A-114
Thames River Valley	July	1, 1971	June	30, 1972	73-A-145
Regional Planning Commissions:					
Berkshire County	May	1, 1972	May	31, 1973	73-A-247
Central Massachusetts	Feb.	1, 1972	Apr.	30, 1973	73-A-270
Lower Pioneer Valley	May	1, 1972	Apr.	30, 1973	73-A-246
Merrimack Valley	Dec.	1, 1971	Oct.	31, 1972	73-A-118
Metropolitan Area	Nov.	1, 1971	Oct.	31, 1972	73-A-115
Montachusett (Fitchburg)	Mar.	1, 1972	Apr.	30, 1973	73-A-271
Old Colony	Oct.	1, 1971	Nov.	30, 1972	73-A-129

Title	Audit Period		Report
	From	To	Number
Department of Public Welfare:			
Welfare Service Offices:			
Adams	July 1, 1971	June 30, 1972	73-W- 8
Amesbury	July 1, 1971	Mar. 1, 1973	73-W-73
Arlington	July 1, 1971	June 30, 1972	73-W-22
Athol	Oct. 31, 1971	Nov. 15, 1972	73-W-49
Barnstable	July 1, 1971	June 30, 1972	73-W-63
Beverly	July 1, 1971	Aug. 15, 1972	73-W- 6
Blackstone	July 1, 1972	Dec. 31, 1972	73-W-56
Boston Regional	July 1, 1971	June 30, 1972	73-W- 5
Boylston	July 1, 1971	Feb. 28, 1973	73-W-65
Brockton	Mar. 1, 1972	July 31, 1972	73-W- 1
Cambridge Community Service Center	Apr. 1, 1972	Sept. 26, 1972	73-W-30
Chelsea	Apr. 1, 1972	Nov. 30, 1972	73-W-51
Chicopee	July 1, 1971	Feb. 26, 1973	73-W-27
Clinton	July 1, 1971	Feb. 28, 1973	73-W-64
Concord	Jan. 1, 1972	Sept. 15, 1972	73-W-29
Danvers	July 1, 1971	Mar. 31, 1973	73-W-75
Dedham	May 13, 1972	Dec. 31, 1972	73-W-60
Deerfield	Oct. 1, 1971	Sept. 30, 1972	73-W-37
Dracut	July 1, 1971	Sept. 30, 1972	73-W-38
Essex	July 1, 1971	June 30, 1972	73-W-10
Everett	July 1, 1971	Feb. 14, 1973	73-W-62
Falmouth	July 1, 1971	June 30, 1972	73-W-47
Fitchburg	July 1, 1971	Oct. 1, 1972	73-W-42
Framingham	Jan. 1, 1972	Apr. 12, 1973	73-W-80
Gardner	July 1, 1971	June 30, 1972	73-W- 3
Georgetown	July 1, 1971	Sept. 30, 1972	73-W-36
Gloucester	July 1, 1971	June 30, 1972	73-W-12
Grafton	July 1, 1971	Aug. 31, 1972	73-W-34
Great Barrington	Sept. 1, 1971	Aug. 31, 1972	73-W-24
Greenfield	Sept. 1, 1971	Aug. 31, 1972	73-W-26
Haverhill	July 1, 1971	Aug. 31, 1972	73-W-18
Hingham	July 1, 1971	June 30, 1972	73-W-14
Holden	July 1, 1971	Feb. 28, 1973	73-W-66
Holyoke	July 1, 1971	Dec. 18, 1972	73-W-53
Hudson	July 1, 1971	Dec. 31, 1972	73-W-57
Lawrence	July 1, 1971	Nov. 30, 1972	73-W-55
Leicester	July 1, 1971	June 30, 1972	73-W-32
Leominster	July 1, 1971	Jan. 31, 1973	73-W-50
Lowell	July 1, 1971	Oct. 16, 1972	73-W-39
Marlborough	July 1, 1971	Dec. 31, 1972	73-W-58
Marshfield	July 1, 1971	June 30, 1972	73-W-41
Methuen	July 1, 1971	Jan. 31, 1973	73-W-68
Milford	July 1, 1971	Jan. 31, 1973	73-W-28
Nantucket	July 1, 1971	June 30, 1972	73-W-11
Newburyport	July 1, 1971	Mar. 1, 1973	73-W-74
Northampton	Oct. 1, 1971	Sept. 30, 1972	73-W-40
North Andover	July 1, 1971	Jan. 31, 1973	73-W-67
Northbridge	July 1, 1971	Sept. 30, 1972	73-W-35
North Brookfield	July 1, 1971	June 30, 1972	73-W-17
Norwood	May 13, 1972	Jan. 18, 1973	73-W-61
Oak Bluffs	July 1, 1971	June 30, 1972	73-W-46
Orange	Nov. 1, 1971	Oct. 31, 1972	73-W-48
Peabody	July 1, 1971	Apr. 2, 1973	73-W-76

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Public Welfare (Cont.):			
Welfare Service Offices (Cont.):			
Pittsfield	July 1, 1971	June 30, 1972	73-W-13
Plymouth	July 1, 1971	June 30, 1972	73-W-2
Reading	July 1, 1971	Feb. 28, 1973	73-W-69
Rockland	July 1, 1971	June 30, 1972	73-W- 4
Russell	Sept. 30, 1971	Oct. 31, 1972	73-W-43
Rutland	July 1, 1972	June 30, 1972	73-W-15
Sheffield	Sept. 1, 1971	Aug. 31, 1972	73-W-25
Shrewsbury	July 1, 1971	Jan. 31, 1973	73-W-59
Southbridge	July 1, 1971	June 30, 1972	73-W-21
Spencer	July 1, 1971	June 30, 1972	73-W-31
Springfield Community Service Center	July 1, 1971	Mar. 19, 1973	73-W-72
Sutton	July 1, 1971	June 30, 1972	73-W-33
Templeton	July 1, 1971	June 30, 1972	73-W- 2
Tewksbury	July 1, 1971	Nov. 30, 1972	73-W-54
Upton	July 1, 1971	June 30, 1972	73-W-20
Ware	Oct. 1, 1971	Nov. 30, 1972	73-W-52
West Brookfield	July 1, 1971	June 30, 1972	73-W-16
Westfield	Oct. 1, 1971	Sept. 30, 1972	73-W-44
West Springfield	July 1, 1971	Feb. 8, 1973	73-W- 7
Weymouth	July 1, 1971	June 30, 1972	73-W-19
Williamstown	July 1, 1971	June 30, 1972	73-W- 9
Wilmington	July 1, 1971	Feb. 28, 1973	73-W-70
Worcester	July 1, 1971	Oct. 31, 1972	73-W-45
Surplus Commodity Food Distribution			
Warehouses:			
Brockton	Apr. 30, 1973	May 1, 1973	73-W-71
Cambridge	July 1, 1972	May 23, 1973	73-W-78
East Boston	Apr. 2, 1972	Apr. 30, 1973	73-W-83
Lynn	Apr. 2, 1973	Apr. 30, 1973	73-W-82
Marlborough	July 1, 1972	Apr. 30, 1973	73-W-77
Northampton	Jan. 1, 1973	May 31, 1973	73-W-81
Peabody	Apr. 30, 1973	May 31, 1973	73-W-84
Somerville	July 1, 1972	June 6, 1973	73-W-79

FEDERAL AUDITSTitleReport
Number

Federal Audits:

Major Disaster Claim Submitted by the Massachusetts Department
of Natural Resources, Project Application No. OEP-325-DR-25

73-F-1

Major Disaster Claim Submitted by the Massachusetts Bay
Transportation Authority, Project Application No. OEP-325-DR-26

73-F-2

LICENSING OF PRIVATE BUSINESS SCHOOLS WITHIN THE COMMONWEALTH OF MASSACHUSETTS

Section 3 of Chapter 75D of the General Laws states, in part, that:

"Any person desiring to operate a private business school within the commonwealth shall submit to the state auditor, on a form supplied by him, such financial information as he may require, including but not limited to:

- (a) ownership and organization of the school;*
- (b) the financial condition of the school; and*
- (c) the form and content of the student enrollment agreement to be used by the school."*

During fiscal year 1973 Financial Audits of the following private business schools were conducted by the State Auditor's office and were recommended to the Department of Education for licensing:

School Name

Academie Moderne, Inc.
35 Commonwealth Avenue
Boston 02116

Academy of Security and
Investigation
233 Harvard Street
Brookline 02146

American Real Estate Academy
771 Main Street
Waltham 02154

Andover School of Business, Inc.
90 Main Street
Andover 01810

Aviation Careers Institute
100 Access Road
Norwood Municipal Airport
Norwood 02062

Barbizon School of Modeling
of Boston
739 Boylston Street
Boston 02116

Bay State Junior College
122 Commonwealth Avenue
Boston 02116

Brentwood Computer Institute, Inc.
650 Beacon Street
Boston 02215

Bryant and Stratton Business
College
867 Boylston Street
Boston 02116

Burdett College, Inc.
160 Beacon Street
Boston 02116

Career Academy, Inc.
70 Brookline Avenue
Boston 02215

Central Travel School
220 Worthington Street
Springfield 01103

School Name

Chamberlain School, Inc.
90 Marlborough Street
Boston 02116

Contral Data Institute
20 North Avenue
Burlington 01803

Edward Dalton School of Real Estate
618 Main Street
West Yarmouth 02673

Electronic Computer Programming
Institute of Boston
528 Commonwealth Avenue
Boston 02215

Electronic Computer Programming
Institute of Worcester
15 Maple Street
Worcester 01608

The Emery School
376 Boylston Street
Boston 02116

Essex County Adult Education Center
6 Kathleen Drive
Beverly 01915

General Training Service of Pittsfield
85 East Street
Pittsfield

W. Michael Gillespie
110 Wyckoff Avenue
Wyckoff, N. J. 07481

John M. Grogan Real Estate
525 Belmont Avenue
Springfield 01108

Dudley Hall Career Institute
258-260 West Main Street
Dudley 01570

Hickox Secretarial School
200 Tremont Street
Boston 02116

School Name

House of Realty License
Preparation Program
Route 53 and Broadway
Hanover 02339

Insurance Library Association
of Boston
89 Broad Street
Boston 02110

Marshall Jenkins School of
Secretaries
35 Commonwealth Avenue
Boston 02116

Katherine Gibbs School
21 Marlborough Street
Boston 02116

C. Key Realty Inc. School
169 White Street
Springfield 01108

Lee Institute Inc.
310 Harvard Street
Brookline 02146

Leland Powers School, Inc.
2001 Beacon Street
Brookline 02146

Marion Court Secretarial School
35 Littles Point Road
Swampscott 01907

M. L. I. Institute
Hanover Mall
Hanover 02339

New England Institute of Real Estate
845 Washington Street
Stoughton 02072

New England School of Accounting, Inc.
45 Cedar Street
Worcester 01607

New England School of Broadcasting
455 Main Street
Fitchburg 01420

School Name

New England Educational Center
Rogers Road
Holliston 01746

New England School of Real Estate
50 Elliott Street
Beverly 01915

Northeast Broadcasting School
282 Marlborough Street
Boston 02116

Patricia Stevens Career School
178 Tremont Street
Boston 02111

Kinyon & Campbell Business School
222 Union Street
New Bedford 02740

Real Estate Salesmen School
1198 Dwight Street
Holyoke 01040

John Robert Powers School
304 Boylston Street
Boston 02116

Carol Russell Modeling School
122 Chestnut Street
Springfield 01103

Sales Training Inc.
824 Boylston Street
Chestnut Hill 02167

Salter Secretarial, Inc.
45 Cedar Street
Worcester 01609

Sadak & Lucas
349 Worthington Street
Springfield 01103

The Shaw Preparatory School
883 Boylston Street
Boston 02116

School Name

Smith & Wesson Academy
299 Page Boulevard
Springfield 01104

State Realty Institute
390 Main Street - Suite 326
Worcester 01608

Sullivan Real Estate School
Route 132
Hyannis 02601

Tech Age Business School
6 Pleasant Street
Malden 02148

School Name

Richard S. Thomas Real Estate School
460 Liberty Street
Springfield 01104

Touch Shorthand Academy
333 Washington Street
Boston 02108

Woburn Business School
323 Main Street
Woburn 01801

Evelyn Wood Reading Dynamics
17 Arlington Street
Boston 02116

